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IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Plaintiff,

v.

MICHAEL H. YATES INDIVIDUALLY and
as PERSONAL REPRESENTATIVE FOR
THE ESTATE OF JOLENE K. YATES,
NANCY SLATTEN as TRUSTEE for
MICHAEL HALL YATES TRUST,
ATHENE ANNUITY AND LIFE COMPANY,
AN IOWA CORPORATION,
STATE OF CALIFORNIA FRANCHISE
TAX BOARD,
UNITED STATES DEPARTMENT OF
EDUCATION,
GENERAL ELECTRIC CAPITAL CORP.
KIRK C. WENTLAND,
SAN JOAQUIN COUNTY, and
CAVALRY INVESTMENTS LLC

Defendants.

Case No. 2:20-cv-345-JAM-AC

PARTIAL JUDGMENT

The United States of America and Michael Yates, individually and as personal representative for the Estate of Jolene Yates, (“Mr. Yates”) have jointly filed a Stipulation for Entry of Judgment. In light of the stipulation, the record herein, there being no just reason for delay, and for good cause shown, it is hereby ORDERED and ADJUDGED as follows:

1. Judgment is entered in favor of the United States of America and against Mr. Yates, individually and as personal representative for the Estate of Jolene Yates.

2. Mr. Yates holds title to a parcel of real property in Sacramento County, California located at 932 Interlaken Drive, Lodi, California 95242 (“the Lodi Property”).

3. The Lodi Property is described more particularly as follows:

Lct eighty-two (82), of Tract No. 2105 SUNWEST UNIT NO. 8, according to the official Map thereof, filed for record July 22, 1987 in Vol. 28 of Maps and Plats, page 38, San Joaquin County Records.

4. Mr. Yates is indebted to the United States in the amount of \$138,984.36 as of September 30, 2021, for federal income tax (Form 1040) assessments as follows:

Period	Amount Due as of September 30, 2021
2013	\$35,146.42
2015	\$45,956.05
2018	\$15,318.40
2019	\$42,563.36
Total	\$138,984.36

Table 1: Income Tax Assessments

5. Interest and other statutory additions shall continue to accrue on this amount as permitted by law from September 30, 2021, until paid.

6. Mr. Yates is indebted to the United States in the amount of \$5,990.67 as of September 30, 2021, for federal miscellaneous penalty 26 U.S.C. § 5000 ACA individual shared responsibility payment assessments as follows:

Period	Amount Due as of September 30, 2021
2015	\$2,478.93
2016	\$1,645.24
2018	\$1,866.50
Total	\$5,990.67

Table 2: Individual Shared Responsibility Payment Assessments

7. Interest and other statutory additions shall continue to accrue on this amount as permitted by law from September 30, 2021, until paid.

8. The United States' tax liens securing federal tax income tax assessments (Form 1040) for the 2001, 2009, 2010, 2011, and 2012 tax years remain attached to the Lodi Property in the amounts shown below:

Period	Amount Due as of September 30, 2021
2001	\$70,137.78
2009	\$9,283.98
2010	\$23,365.48
2011	\$5,426.60
2012	\$15,397.37
Total	\$123,611.21

Table 3: Income Tax Assessments

9. Interest and other statutory additions shall continue to accrue on the amount set forth in paragraph 8 as permitted by law from September 30, 2021, until paid.

10. Each party shall bear its own costs and attorney's fees incurred in connection with their claims against each other with respect to this litigation.

IT IS SO ORDERED.

DATED: December 21, 2021

/s/ John A. Mendez

THE HONORABLE JOHN A. MENDEZ
UNITED STATES DISTRICT COURT JUDGE